



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MANAWA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 248
MANAWA, WI 54949

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CHERYL HASS of
(Person responsible for accounts)

MANAWA MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANAWA MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 248
MANAWA, WI 54949**When was utility organized?** 3/1/1949**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS HASS CHERYL**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 248
MANAWA, WI 54949**Telephone:** (920) 596 - 2577**Fax Number:** (920) 596 - 3081**E-mail Address:** cityhall@netnet.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MS. RONDA MOLLIKA**Title:** CHAIRMAN OF IMPROVEMENTS & SERVICES**Office Address:**101 S. BRIDGE ST.
MANAWA, WI 54949**Telephone:** (920) 596 - 2577**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 3/13/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR FRANKLIN JAEGER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

P.O. BOX 248
MANAWA, WI 54949

Telephone: (920) 596 - 2577**Fax Number:****E-mail Address:**

Name of utility commission/committee: STREETS & IMPROVEMENTS COMMITTEE

Names of members of utility commission/committee:

MR DAVID AUGUSTINE
MR LEE CLARY
MS MARY CRAIG
MS RONDA MOLLIKA

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	247,622	257,477	1
Operating Expenses:			
Operation and Maintenance Expense (401)	122,976	93,449	2
Depreciation Expense (403)	73,283	70,529	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,552	4,957	5
Total Operating Expenses	199,811	168,935	
Net Operating Income	47,811	88,542	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,811	88,542	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,157	2,165	9
Miscellaneous Nonoperating Income (421)	195,859	0	10
Total Other Income	197,016	2,165	
Total Income	244,827	90,707	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	244,827	90,707	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	80,637	81,413	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	80,637	81,413	
Net Income	164,190	9,294	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	88,906	79,612	19
Balance Transferred from Income (433)	164,190	9,294	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	253,096	88,906	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	1,157	4
Total (Acct. 419):	1,157	
Miscellaneous Nonoperating Income (421):		
SPECIAL ASSESSMENT REVENUE	1,769	5
TRANSFER FROM OTHER FUND	194,090	6
Total (Acct. 421):	195,859	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	247,622	0	0	0	247,622	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	247,622	0	0	0	247,622	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,661,828	3,465,503	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	276,059	227,050	2
Net Utility Plant	3,385,769	3,238,453	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	140,443	132,577	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,844	38,698	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	11,790	11,792	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	198,077	183,067	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,583,846	3,421,520	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	722,057	722,057	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	253,096	88,906	23
Total Proprietary Capital	975,153	810,963	
LONG-TERM DEBT			
Bonds (221)	1,607,400	1,623,400	24
Advances from Municipality (223)	167,079	146,258	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,774,479	1,769,658	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,356	21,908	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,395	13,528	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,751	35,436	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	805,463	805,463	38
Total Liabilities and Other Credits	3,583,846	3,421,520	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,656,428	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	5,400				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,661,828	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	276,059	0	0	0	9
Total Accumulated Provision	276,059	0	0	0	
Net Utility Plant	3,385,769	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	227,050				227,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,283				73,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	798				798	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	74,081	0	0	0	74,081	13
Debits during year						14
Book cost of plant retired	25,072				25,072	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,072	0	0	0	25,072	19
Balance End of Year	276,059	0	0	0	276,059	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,790	11,792	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,790	11,792	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	722,057	1
Changes during year (explain):		
NONE		2
Balance end of year	722,057	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS	08/15/1997	05/01/2037	5.25%	1,607,400	1
Total Bonds (Account 221):				1,607,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VARIOUS ADVANCES	01/01/1997	01/01/2003	0.00%	167,079	1
Total for Account 223				167,079	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,552	2
Charged electric department expense		3
Charged sewer department expense	336	4
Other (explain):		
NONE		5
Total Accruals and other credits	3,888	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,598	7
PSC Remainder Assessment	290	8
Other (explain):		
NONE		9
Total payments and other debits	3,888	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 Revenue Bonds	13,528	80,637	80,770	13,395	1
Subtotal	13,528	80,637	80,770	13,395	
Advances from Municipality (223)					
Various	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,528	80,637	80,770	13,395	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	805,463	0	0	0	0	805,463	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	805,463	0	0	0	0	805,463	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,429	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE	1,415	8
Total (Acct. 142):	45,844	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,558,265	0	0	0	3,558,265	1
Materials and Supplies	11,791	0	0	0	11,791	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	251,554	0	0	0	251,554	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	805,463	0	0	0	805,463	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,513,039	0	0	0	2,513,039	
Net Operating Income	47,811	0	0	0	47,811	8
Net Operating Income as a percent of						
Average Net Rate Base	1.90%	N/A	N/A	N/A	1.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	722,057	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	171,001	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	893,058	
Net Income		
Net Income	164,190	5
Percent Return on Proprietary Capital	18.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

We noticed a mistake in the previously reported maturity date and adjusted it this year.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The City has chosen not to charge interest on the advance.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Hi Elaine,

Becky forwarded your email to me as I am actually the person in charge of this audit. I will confirm that the changes you mentioned below will be made. If you have any further questions, please feel free to contact me. Thank you, Cathy

Cathy J. Ottman, CPA
Clifton Gunderson LLP
P.O. Box 106
201 Frontenac Avenue
Stevens Point, WI 54481
Phone: (715) 344-4984
Fax: (715) 344-8544
Email Address: cathy.ottman@cliftoncpa.com
Firm Web Site: www.cliftoncpa.com

2nd request of auditor 10/8/03:

Dear Becky:

Thanks for your response to our review questions of Manawa Water Utility.

In regards to Item No. 3, you indicate the amount was for a "new special assessment". We assume this was not previously recorded. The entry should have gone to Account 271, Contributions in Aid of Construction, not Account 421. Therefore, the utility should make an adjustment to transfer the \$1,769 from Account 216 to Account 271, effective 1/1/03 so the dollars are properly in Account 271 prior to making the new CIAC accounting changes which become effective in 2003. Please confirm that entry will be made.

In regards to item 4, since the utility is responsible for repaying the \$194,090 to the general fund, it should have been recorded as debt. An adjusting entry should be made to transfer the \$194,090 from Account 216 to Account 223, Advances from Municipality. Please confirm that entry will be made.

Lastly, this item was missed in the initial review: in 2001, Pete Legee asked what the \$18,213 added to Account 379 was and the utility responded it was for fences around the wells. This should have been reported in Account 321, Structures and Improvements, because the pumphouses are recorded in Account 321. (See Section 2, Page 6 of the Water Utility Reference Manual) Please make an entry transferring the \$18,213 from Account 379 to 321. Please confirm that entry has been made.

If you have any questions, please email me or call me at (608)266-3768. Thanks again.

Regards, Elaine

changes per Jim, 9/19/03 email:

Make the necessary changes to the annual report. After the changes have been made:

Page F-7, row 15, should be \$25,072.

FINANCIAL SECTION FOOTNOTES

Page F-7, row 20, should be \$276,059.

Page W-8, row 29, column E should be \$10,000.

Page W-8, row 29, column G, should be \$98,591.

Page W-16 for ¾" services should be 0 added, 50 retired, and 438 at end of year.

Page W-16 for 1" services should be 56 added, 0 retired, and 76 at end of year.

9/5/03 email response:

The City of Manawa forwarded your review questions to our firm for response. The following is the best information that I have at this time.

1. It appears that the \$384 was for the purchase of two meters-I don't have any additional information to explain if that cost is too high.

2. There were 50 ¾" services that were replaced with 50 1" services, also the 6 services added as ¾" were actually 1". The total ¾" services at 12-31-02 should be 438 and the total 1" should be 76. (A total of 56 1" services were added-no ¾" services were added however 50 ¾" services were removed.) The ending dollar value for services should be \$98,591 (\$10,000 should be removed) and the ending dollar value of accumulated depreciation should be \$276,059 (\$10,000 should be removed).

3. The special assessment revenue reported in account 421 was for reporting a new special assessment receivable.

4. The transfer from other funds reported in account 421 is a transfer from the general fund-the general fund borrowed money to fund the water and sewer portion of a street project. As the debt payments come due the water fund will transfer funds to the general fund to cover the payments.

If you have any further questions or need clarification on any of these items or would like anything reported differently for 2003 please let me know.

Becky Korte
Manager

email 8/19/03:

Dear Ms. Hass:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-17, two ¾-inch meters are added. The cost reported in Account 346, Page W-8 is \$384. This would be an average cost of \$192 per meter. This is outside the high end of our review range - \$150. Please confirm the \$384 was for two meters or otherwise explain this cost.

FINANCIAL SECTION FOOTNOTES

~~confirm the \$564 was for two meters, or otherwise explain this cost.~~

2. With regard to the services schedule, \$47,922 is added on page W-8, row 29, column C, for the seven services added on page W-16, column D, resulting in average cost per service of \$6,846. Please state the reason for this unusually high cost, or else provide revisions to the schedule on page W-16.

3. On Page F-2, an amount is reported in Account 421 described as "special assessment revenue". If this is interest on special assessments, it would more appropriately be reported in Account 419 in the future.

4. On Page F-2, an amount is reported in Account 421 described as "transfer from other fund". What fund was this amount transferred from and what is the purpose of this amount?

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Accountant's Report

Members of the City Council
City of Manawa
Manawa, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Manawa, Wisconsin as of December 31, 2002 and for the year then ended in accordance with the Statements on Standards for the Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not

FINANCIAL SECTION FOOTNOTES

informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin

March 12, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	245,409	1
Total Sales of Water	245,409	
Other Operating Revenues		
Forfeited Discounts (470)	967	2
Other Water Revenues (474)	1,246	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,213	
Total Operating Revenues	247,622	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	89,459	5
General Operating Expenses (680-690)	33,517	6
Total Operation and Maintenance Expenses	122,976	
Other Operating Expenses		
Depreciation Expense (403)	73,283	7
Amortization Expense (404)		8
Taxes (408)	3,552	9
Total Other Operating Expenses	76,835	
Total Operating Expenses	199,811	
NET OPERATING INCOME	47,811	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	443	21,951	94,693	4
Commercial	68	12,930	35,812	5
Industrial	17	10,811	25,773	6
Total Metered Sales to General Customers (461)	528	45,692	156,278	
Private Fire Protection Service (462)	1		781	7
Public Fire Protection Service (463)	1		80,183	8
Other Sales to Public Authorities (464)	11	3,003	8,167	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	541	48,695	245,409	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	80,183	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	80,183	
Forfeited Discounts (470):		
Customer late payment charges	967	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	967	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,218	7
Other (specify):		
MISCELLANEOUS CHARGES	28	8
Total Other Water Revenues (474)	1,246	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	38,134	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,569	3
Chemicals (630)	2,996	4
Supplies and Expenses (640)	5,978	5
Repairs of Water Plant (650)	28,254	6
Transportation Expenses (660)	528	7
Total Plant Operation and Maintenance Expenses	89,459	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,905	8
Office Supplies and Expenses (681)	3,456	9
Outside Services Employed (682)	3,425	10
Insurance Expense (684)	1,017	11
Employees Pensions and Benefits (686)	16,347	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	367	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	33,517	
Total Operation and Maintenance Expenses	122,976	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		336	2
Net property tax equivalent		(336)	
Social Security		3,598	3
PSC Remainder Assessment		290	4
Other (specify): NONE			5
Total tax expense		3,552	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225108				3
County tax rate	mills		6.614657				4
Local tax rate	mills		11.319967				5
School tax rate	mills		12.141269				6
Voc. school tax rate	mills		2.160396				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.461397				10
Less: state credit	mills		1.398020				11
Net tax rate	mills		31.063377				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.319967				14
Combined School Tax Rate	mills		14.301665				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.621632				17
Total Tax Rate	mills		32.461397				18
Ratio of Local and School Tax to Total	dec.		0.789295				19
Total tax net of state credit	mills		31.063377				20
Net Local and School Tax Rate	mills		24.518181				21
Utility Plant, Jan. 1	\$	3,465,504	3,465,504				22
Materials & Supplies	\$	11,792	11,792				23
Subtotal	\$	3,477,296	3,477,296				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,477,296	3,477,296				26
Assessment Ratio	dec.		0.867933				27
Assessed Value	\$	3,018,060	3,018,060				28
Net Local & School Rate	mills		24.518181				29
Tax Equiv. Computed for Current Year	\$	73,997	73,997				30
Tax Equivalent per 1994 PSC Report	\$	25,290					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,320		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	337,612		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	364,932	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,323		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	520,089		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,212		20
Total Pumping Plant	713,624	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,934		23
Total Water Treatment Plant	18,934	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,320	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			337,612	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	364,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,323	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			520,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,212	20
Total Pumping Plant	0	0	713,624	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,934	23
Total Water Treatment Plant	0	0	18,934	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	671,910		26
Transmission and Distribution Mains (343)	1,489,696	157,819	27
Fire Mains (344)	0		28
Services (345)	60,669	47,922	29
Meters (346)	31,599	384	30
Hydrants (348)	61,559	15,272	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,320,733	221,397	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,351		37
Other General Equipment (379)	31,279		38
Other Tangible Property (390)	0		39
Total General Plant	41,630	0	
Total utility plant in service directly assignable	3,460,103	221,397	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,460,103	221,397	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			671,910	26
Transmission and Distribution Mains (343)	12,702		1,634,813	27
Fire Mains (344)			0	28
Services (345)	10,000		98,591	29
Meters (346)	120		31,863	30
Hydrants (348)	2,250		74,581	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	25,072	0	2,517,058	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			10,351	37
Other General Equipment (379)			31,279	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	41,630	
Total utility plant in service directly assignable	25,072	0	3,656,428	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	25,072	0	3,656,428	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,657	4,657	1
February			3,940	3,940	2
March			4,858	4,858	3
April			3,547	3,547	4
May			4,966	4,966	5
June			4,807	4,807	6
July			6,290	6,290	7
August			5,406	5,406	8
September			4,436	4,436	9
October			4,407	4,407	10
November			4,646	4,646	11
December			4,806	4,806	12
Total annual pumpage	0	0	56,766	56,766	
Less: Water sold				48,695	13
Volume pumped but not sold				8,071	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				278	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				278	19
Volume pumped but unaccounted for				7,793	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				293	23
Date of maximum: 1/19/2002					24
Cause of maximum:					25
Filling water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				55	26
Date of minimum: 3/30/2002					27
Total KWH used for pumping for the year				144,968	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1955 DRILLED	2	71	16	288,000	Yes	1
1975 DRILLED	3	75	16	288,000	Yes	2
1983 DRILLED	4	75	10	144,000	Yes	3
1998 DRILLED	5	100	24	216,000	Yes	4
1998 DRILLED	6	107	24	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW	5
Year Installed	1955	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	200	100	8
Pump Motor or Standby Engine Mfr	CTW CORPORATION	LAYNE NW	CTW CORPORATION	9
Year Installed	1997	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	15	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	SECTION #1	14
Location	WELL #5	WELL #6	WELL #2&4 SECTION #1	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	TRAUT WELLS	AURORA	18
Year Installed	1997	1997	1992	19
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	150	50	425	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN ELECT.	U.S. ELECTRICIAN	22
Year Installed	1997	1997	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	5	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SECTION #2	SECTION #3		1
Location	WELL #3 SECTION #2	WELL #5&6 SECTION #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD 5		5
Year Installed	1973	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	405	250		8
Pump Motor or Standby Engine Mfr	LAYNE	U.S. ELEC.		10
Year Installed	1973	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1941	1975	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	165	165	175	10
				11
Total capacity in gallons (actual)	100,000	120,000	25,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	N			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#5		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1997		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	165		7
Total capacity in gallons (actual)	200,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	0	0	0	0	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	0	0	0	0	0	3
M	D	6.000	25,594	315	1,072	0	24,837	4
M	D	8.000	24,404	3,430	1,045	0	26,789	5
M	D	10.000	13,685	817	0	0	14,502	6
M	D	12.000	45	0	0	0	45	7
Total Within Municipality			63,728	4,562	2,117	0	66,173	
Total Utility			63,728	4,562	2,117	0	66,173	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	488		50	0	438	3	1
M	1.000	20	56	0	0	76	7	2
M	1.250	1	0	0	0	1		3
M	1.500	14	1	0	0	15	2	4
M	2.000	8	0	0	0	8		5
M	3.000	1	0	0	0	1		6
M	6.000	7	0	0	0	7		7
Total Utility		539	57	50	0	546	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	522	2	2	0	522	26	1
1.000	12	0	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	14	0	0	0	14	0	4
2.000	13	0	0	0	13	0	5
3.000	1	0	0	0	1	0	6
Total:	563	2	2	0	563	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	453	52	5	6	2	4	522	1
1.000	0	7	3	1	0	1	12	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	5	1	0	0	14	4
2.000	0	5	2	4	2	0	13	5
3.000	0	0	0	1	0	0	1	6
Total:	453	73	15	13	4	5	563	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	9				9	1
Within Municipality	113	9	9		113	2
Total Fire Hydrants	122	9	9	0	122	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	219
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) increased due to a costly repair of a water main. During work on the bridge, a main that was underwater was hit. The small section of main was replaced using divers. Thus, repairs expense increased.

Property Tax Equivalent (Water) (Page W-07)

Property Tax Equivalent is zero per Resolution 2000-16.

Water Mains (Page W-15)

Mains were financed by general obligation debt. There was also a small portion that was special assessed to a property owner in the amount of \$1,769. This homeowner will repay over 5 years.

Water Services (Page W-16)

Services were financed by general obligation debt.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution valves are tested every 4 years.
